



**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Appeal number: TC/2022/11605/V

BETWEEN

**LESLIE OMAR DAVIS
And
GENEVIEVE GUILBERT**

Appellants

-and-

**THE COMMISSIONERS FOR
HIS MAJESTY'S REVENUE AND CUSTOMS**

Respondents

**TRIBUNAL: JUDGE ALASTAIR J ARNKIN MBE
MR SIMON BIRD**

The hearing took place on 13 June 2024. We heard Mr Patrick Cannon of Counsel for the Appellant and Ms Vicki Anne Wood, Litigator of HM Revenue and Customs' Solicitor's Office for the Respondents.

The form of the hearing, with the consent of the parties, was by video using the Tribunal video platform. The documents to which we were referred were an electronic Hearing Bundle containing 508 pages and electronic skeleton arguments from both parties.

Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. As such, the hearing was held in public.

DECISION

- 1. The Tribunal decided that the appeal should be allowed.**
- 2. This was an appeal against closure notices issued to the Appellants under paragraph 23 of Schedule 10 of the Finance Act 2003 issued on 9 September 2021 and varied on 8 April 2022 to £155,250.00.**
- 3. The Tribunal decided that the property at 53 Radnor Walk, London, SW3 4BT was not a "building that is used or suitable for use as a dwelling" on 9 March 2020, the effective date of the transaction, as there were several elements which rendered the property potentially dangerous.**
- 4. Accordingly, the Closure Notices are varied to show that the amount shown as due by the Appellants is reduced to nil and no further tax is due from the Appellants.**
- 5. The parties agreed pursuant to Rule 35(3) of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009 that it is unnecessary for this decision to include full or summary findings of fact and reasons for the decision. A party wishing to appeal against this**

decision must apply within 28 days of the date of release of this decision to the Tribunal for full written findings and reasons. When these have been prepared, the Tribunal will send them to the parties and may publish them on its website and either party will have 56 days in which to appeal. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

ALASTAIR J RANKIN MBE
TRIBUNAL JUDGE
Release date: 19 June 2024